

7), received October 19, 1999; to the Committee on Environment and Public Works.

EC-5742. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "Approval and Promulgation of Implementation Plans; Revisions to the Alabama Department of Environmental Management (ADEM) Administrative Code for the Air Pollution Control Program" (FRL #6461-8), received October 19, 1999; to the Committee on Environment and Public Works.

EC-5743. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, pursuant to law, the report of a rule entitled "National Priorities List for Uncontrolled Hazardous Waste Sites" (FRL #6462-1), received October 19, 1999; to the Committee on Environment and Public Works.

EC-5744. A communication from the Director, Office of Regulatory Management and Information, Office of Policy, Planning and Evaluation, Environmental Protection Agency, transmitting, two reports entitled "Issuance of Final Guidance: Ecological Risk Assessment and Risk Management Principles for Superfund Sites" and "The Brownfields Economic Redevelopment Initiative: Proposal Guidelines for Brownfields Assessment Demonstration Pilots"; to the Committee on Environment and Public Works.

EC-5745. A communication from the Chief, Office of Regulations and Administrative Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Drawbridge Regulations; Acushnet River, MA (CGD01-99-174)" (RIN2115-AE47) (1999-0049), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5746. A communication from the Chief, Office of Regulations and Administrative Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Drawbridge Regulations; Thames River, CT (CGD01-99-174)" (RIN2115-AE47) (1999-0051), received October 19, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5747. A communication from the Chief, Office of Regulations and Administrative Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Drawbridge Regulations; Harlem River, Newtown Creek, NY (CGD01-99-175)" (RIN2115-AE47) (1999-0050), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5748. A communication from the Chief, Office of Regulations and Administrative Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Regatta Regulations; SLR; Stone Mountain Productions; Tennessee River Mile 463.5-464.5, Chattanooga, TN (CGD08-99-060)" (RIN2115-AE46) (1999-0040), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5749. A communication from the Chief, Office of Regulations and Administrative Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Regatta Regulations; SLR; Night in Venice, Great Egg Harbor, City of Ocean City, NJ (CGD05-99-016)" (RIN2115-AE46) (1999-0041), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5750. A communication from the Chief, Office of Regulations and Administrative

Law, U.S. Coast Guard, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Fire Protection Measures for Towing Vessels (USCG-1998-4445)" (RIN2115-AF66) (1999-0001), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5751. A communication from the Director, Office of Sustainable Fisheries, National Marine Fisheries Service, Department of Commerce, transmitting, pursuant to law, the report of a rule entitled "Fisheries of the Exclusive Economic Zone off Alaska; Inseason Adjustment to Required Observer Coverage", received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5752. A communication from the Attorney, Research and Special Programs Administration, Department of Transportation, transmitting, pursuant to law, the report of a rule entitled "Hazardous Materials Regulations: Editorial Corrections and Clarifications" (RIN2137-AD38), received October 14, 1999; to the Committee on Commerce, Science, and Transportation.

EC-5753. A communication from the Chief, Accounting Policy Division, Common Carrier Bureau, Federal Communications Commission, transmitting, pursuant to law, the report of a rule entitled "Federal-State Joint Board on Universal Service, Access Charge Reform" (FCC 99-290) (CC Doc. 96-45), received October 15, 1999; to the Committee on Commerce, Science, and Transportation.

REPORTS OF COMMITTEES

The following reports of committees were submitted:

By Mr. HATCH, from the Committee on the Judiciary, with an amendment in the nature of a substitute:

H.R. 2112. A bill to amend title 28, United States Code, to allow a judge to whom a case is transferred to retain jurisdiction over certain multidistrict litigation cases for trial, and to provide for Federal jurisdiction of certain multiparty, multiforum civil actions.

By Mr. HATCH, from the Committee on the Judiciary, without amendment:

H. J. Res. 62. A joint resolution to grant the consent of Congress to the boundary change between Georgia and South Carolina.

S. 1235. A bill to amend part G of title I of the Omnibus Crime Control and Safe Streets Act of 1968 to allow railroad police officers to attend the Federal Bureau of Investigation National Academy for law enforcement training.

S. 1485. A bill to amend the Immigration and Nationality Act to confer United States citizenship automatically and retroactively on certain foreign-born children adopted by citizens of the United States.

S. 1713. A bill to amend the Immigration and Nationality Act to extend for an additional 2 years the period for admission of an alien as a nonimmigrant under section 101(a)(15)(S) of such Act, and to authorize appropriations for the refugee assistance program under chapter 2 of title IV of the Immigration and Nationality Act.

S. 1753. A bill to amend the Immigration and Nationality Act to provide that an adopted alien who is less than 18 years of age may be considered a child under such Act if adopted with or after a sibling who is a child under such Act.

EXECUTIVE REPORTS OF A COMMITTEE

The following executive reports of a committee were submitted:

By Mr. HATCH, for the Committee on the Judiciary:

Michael O'Neill, of Maryland, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2003.

Joe Kendall, of Texas, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2001.

John R. Steer, of Virginia, to be a Member of the United States Sentencing Commission for the remainder of the term expiring October 31, 1999.

John R. Steer, of Virginia, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2005.

Ruben Castillo, of Illinois, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2003.

Diana E. Murphy, of Minnesota, to be a Member of the United States Sentencing Commission for the remainder of the term expiring October 31, 1999.

Diana E. Murphy, of Minnesota, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2005.

Diana E. Murphy, of Minnesota, to be Chair of the United States Sentencing Commission.

Sterling R. Johnson, Jr., of New York, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2001.

William Sessions, III, of Vermont, to be a Member of the United States Sentencing Commission for a term expiring October 31, 2003.

Timothy B. Dyk, of the District of Columbia, to be United States Circuit Judge for the Federal Circuit.

Richard Linn, of Virginia, to be United States Circuit Judge for the Federal Circuit.

Paul L. Seave, of California, to be United States Attorney for the Eastern District of California for a term of four years.

(The above nominations were reported with the recommendation that they be confirmed.)

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

The following bills and joint resolutions were introduced, read the first and second time by unanimous consent, and referred as indicated:

By Mr. BREAUX (for himself and Mr. MACK):

S. 1759. A bill to amend the Internal Revenue Code of 1986 to allow a refundable credit for taxpayers owning certain commercial power takeoff vehicles; to the Committee on Finance.

By Mr. BIDEN (for himself, Mr. AKAKA,

Mr. BAUCUS, Mr. BAYH, Mr. BINGAMAN, Mrs. BOXER, Mr. BREAUX, Mr. BRYAN, Mr. BYRD, Mr. CLELAND, Ms. COLLINS, Mr. DASCHLE, Mr. DODD, Mr. DORGAN, Mr. DURBIN, Mr. EDWARDS, Mr. GRAHAM, Mr. HARKIN, Mr. HOLLINGS, Mr. INOUE, Mr. JEFFORDS, Mr. JOHNSON, Mr. KENNEDY, Mr. KERREY, Mr. KERRY, Mr. KOHL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEVIN, Mr. LIEBERMAN, Mrs. LINCOLN, Ms. MIKULSKI, Mr. MOYNIHAN, Mrs. MURRAY, Mr. REED, Mr. REID, Mr. ROBB, Mr. ROCKEFELLER, Mr. ROTH, Mr. SARBANES, Mr. SCHUMER, Mr. SPECTER, Ms. SNOWE, Mr. TORRICELLI, and Mr. WELLSTONE):

S. 1760. A bill to provide reliable officers, technology, education, community prosecutors, and training in our neighborhoods; to the Committee on the Judiciary.

By Mrs. HUTCHISON (for herself and Mr. GRAMM):

S. 1761. A bill to direct the Secretary of the Interior, through the Bureau of Reclamation, to conserve and enhance the water supplies of the Lower Rio Grande Valley; to the Committee on Energy and Natural Resources.

By Mr. COVERDELL (for himself and Mrs. LINCOLN):

S. 1762. A bill to amend the Watershed Protection and Flood Prevention Act to authorize the Secretary of Agriculture to provide cost share assistance for the rehabilitation of structural measures constructed as part of water resources projects previously funded by the Secretary under such Act or related laws; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. ALLARD:

S. 1763. A bill to amend the Solid Waste Disposal Act to reauthorize the Office of Ombudsman of the Environmental Protection Agency, and for other purposes; to the Committee on Environment and Public Works.

By Mr. DEWINE (for himself and Mr. KOHL):

S. 1764. A bill to make technical corrections to various antitrust laws and to references to such laws; to the Committee on the Judiciary.

By Mrs. FEINSTEIN (for herself and Mrs. BOXER):

S. 1765. A bill to prohibit post-viability abortions; to the Committee on the Judiciary.

By Mr. MCCAIN (for himself and Mr. BURNS):

S. 1766. A bill to amend the Internal Revenue Code of 1986 to provide for a deferral of tax on gain from the sale of telecommunications businesses in specific circumstances of a tax credit and other incentives to promote diversity of ownership in telecommunications businesses; to the Committee on Finance.

By Mr. INOUE (for himself and Mr. AKAKA):

S. 1767. A bill to amend the Elementary and Secondary Education Act of 1965 to improve Native Hawaiian education programs, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. ABRAHAM:

S. 1768. A bill to amend the Congressional Budget Act of 1974 to protect Social Security surpluses through strengthened budgetary enforcement mechanisms; to the Committee on the Budget and the Committee on Governmental Affairs, jointly, pursuant to the order of August 4, 1977, with instructions that if one Committee reports, the other Committee have thirty days to report or be discharged.

By Mr. GRAMS:

S.J. Res. 36. A joint resolution recognizing the late Bernt Balchen for his many contributions to the United States and a lifetime of remarkable achievements on the centenary of his birth, October 23, 1999; to the Committee on the Judiciary.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. BREAU (for himself, and Mr. MACK):

S. 1759. A bill to amend the Internal Revenue Code of 1986 to allow a refundable credit for taxpayers owning certain commercial power takeoff vehicles; to the Committee on Finance.

THE FUEL TAX EQUALIZATION CREDIT FOR SUBSTANTIAL POWER TAKEOFF VEHICLES ACT

Mr. BREAU. Mr. President, today I rise to introduce the Fuel Tax Equalization Credit for Substantial Power

Takeoff Vehicles Act. This bill upholds a long-held principle in the application of the Federal fuels excise tax, and restores this principle for certain single engine "dual-use" vehicles.

This long-held principle is simple: fuel consumed for the purpose of moving vehicles over the road is taxed, while fuel consumed for "off-road" purposes is not taxed. The tax is designed to compensate for the wear and tear impacts on roads. Fuel used for a non-propulsion "off-road" purpose has no impact on the roads. It should not be taxed as if it does. Mr. President, this bill is based on this principle, and it remedies a problem created by IRS regulations that control the application of the federal fuels excise tax to "dual-use" vehicles.

Dual-use vehicles are vehicles that use fuel both to propel the vehicle on the road, and also to operate separate, on-board equipment. The two prominent examples of dual-use vehicles are concrete mixers, which use fuel to rotate the mixing drum, and sanitation trucks, which use fuel to operate the compactor. Both of these trucks move over the road, but at the same time, a substantial portion of their fuel use is attributable to the non-propulsion function.

Mr. President, the current problem developed because progress in technology has outstripped the regulatory process. In the past, dual-use vehicles commonly had two engines. IRS regulations, written in the 1950s, specifically exempt the portion of fuel used by the separate engine that operates special equipment such as a mixing drum or a trash compactor. These IRS regulations reflect the principle that fuel consumed for non-propulsion purposes is not taxed.

Today, however, typical dual-use vehicles use only one engine. The single engine both propels the vehicle over the road and powers the non-propulsion function through "power takeoff." A major reason for the growth of these single-engine, power takeoff vehicles is that they use less fuel. And a major benefit for everyone is that they are better for the environment.

Power takeoff was not in widespread use when the IRS regulations were drafted, and the regulations deny an exemption for fuel used in single-engine, dual-use vehicles. The IRS defends its distinction between one-engine and two-engine vehicles based on possible administrative problems if vehicle owners were permitted to allocate fuel between the propulsion and non-propulsion functions.

Mr. President, our bill is designed to address the administrative concerns expressed by the IRS, but at the same time, restore tax fairness for dual-use vehicles with one engine. The bill does this by establishing an annual tax credit available for taxpayers that own a licensed and insured concrete mixer or sanitation truck with a compactor. The amount of the credit is \$250 and is a conservative estimate of the excise

taxes actually paid, based on information compiled on typical sanitation trucks and concrete mixers.

In sum, as a fixed income tax credit, no audit or administrative issue will arise about the amount of fuel used for the off-road purpose. At the same time, the credit provides a rough justice method to make sure these taxpayers are not required to pay tax on fuels that they shouldn't be paying. Also, as an income tax credit, the proposal would have no effect on the highway trust fund.

Mr. President, I would like to stress that I believe the IRS' interpretation of the law is not consistent with long-help principles under the tax law, despite their administrative concerns. Quite simply, the law should not condone a situation where taxpayers are required to pay the excise tax on fuel attributable to non-propulsion functions. This bill corrects an unfair tax that should have never been imposed in the first place. I urge my colleagues to cosponsor this important piece of legislation.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the bill was ordered to be printed in the RECORD, as follows:

S. 1759

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Fuel Tax Equalization Credit for Substantial Power Takeoff Vehicles Act".

SEC. 2. REFUNDABLE CREDIT FOR TAXPAYERS OWNING COMMERCIAL POWER TAKEOFF VEHICLES.

(a) IN GENERAL.—Section 34 of the Internal Revenue Code of 1986 (relating to certain uses of gasoline and special fuels) is amended by adding at the end the following new subsection:

"(c) CREDIT FOR COMMERCIAL POWER TAKEOFF VEHICLES.—

"(1) IN GENERAL.—There shall be allowed as a credit against the tax imposed by this subtitle for the taxable year the amount of \$250 for each qualified commercial power takeoff vehicle owned by the taxpayer as of the close of the calendar year in which or with which the taxable year of the taxpayer ends.

"(2) QUALIFIED COMMERCIAL POWER TAKEOFF VEHICLE.—For purposes of this subsection, the term 'qualified commercial power takeoff vehicle' means any highway vehicle described in paragraph (3) which is propelled by any fuel subject to tax under section 4041 or 4081 if such vehicle is used in a trade or business or for the production of income (and is licensed and insured for such use).

"(3) HIGHWAY VEHICLE DESCRIBED.—A highway vehicle is described in this paragraph if such vehicle is—

"(A) designed to engage in the daily collection of refuse or recyclables from homes or businesses and is equipped with a mechanism under which the vehicle's propulsion engine provides the power to operate a load compactor, or

"(B) designed to deliver ready mixed concrete on a daily basis and is equipped with a mechanism under which the vehicle's propulsion engine provides the power to operate a mixer drum to agitate and mix the product en route to the delivery site.